

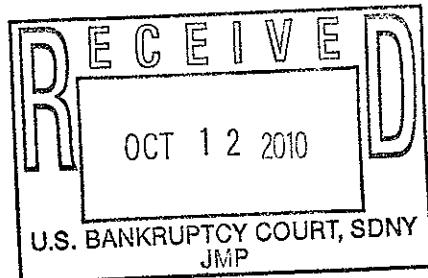
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK (the “Court”)

IN re:

Lehman Brothers Holdings Inc., *et al.*,

Chapter 11 Case no.
08-13555 (JMP)
(Jointly Administered)

Sarkar, Amit K (the “Claimant”)
78 Lansdowne Road
Notting Hill
London, W11 2LS
United Kingdom
(+44 7803 046 453)



Claim Number: 34872
Date Filed: 9/24/2009
Debtor: 08-13555 (Lehman Brothers Holdings Inc.)
Classification and amount: PRIORITY \$3,076,963.23 (the “Claim”)

OMNIBUS OBJECTION TO CLAIMS (LATE FILED)

OPPOSITION TO PROPOSED DISALLOWANCE AND EXPUNGEMENT OF CLAIM on the grounds that that the said claim violates the Bankruptcy Court’s July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the “Bar Date Order”) [Docket No. 4271], as they were filed after the September 22, 2009 bar date. (the “Disallowance”)

The Claimant has made the Claim on the basis of his award of contingent stock awards, made as part of his compensation as an employee of Lehman Brothers during the period 2003-2006. Relevant documentation was filed with the Claim.

The Claimant objects to the Disallowance of the Claim on the basis that a good faith attempt was made to file the Claim in time but that due to the fact that a courier was making delivery, the filing of the Claim was not accepted by Equip Bankruptcy Solutions (“Equip”) in time.

The Claimant is resident in the United Kingdom and used the services of Fed Ex to ASSIST timely delivery of the Claim. The Claimant dispatched the Proof of Claim from the United Kingdom on 16 September, 2009 and Fed Ex indicated that delivery would be made on 17 September, 2009. The protocol attaching to the Fed Ex account was such that Fed Ex would notify the dispatcher in the event that delivery was not made as indicated (or if there was a problem or issue in effecting delivery).

The following address was used for the attempts to file the Claim:
Lehman Brothers Holdings Claims Processing Center

C/o Equip Bankruptcy Solutions, LLC
FDR Station, P O Box 5076
New York, NY 10150-5076

This address was set out in the Proof of Claim form that was sent to the Claimant directly by the Court. This Proof of Claim form states in the definitions section that:

“Proof of Claim”

A proof of claim is a form used by the creditor to indicate the amount of debt owed by the debtor on the date of the bankruptcy filing. The creditor **must** [emphasis added] file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing Center
C/o Equip Bankruptcy Solutions, LLC
FDR Station, P O Box 5076
New York, NY 10150-5076 (the “Address”)

On this basis, the Claimant believed in good faith that this was the only address available for him to use to file the Claim (whether by post, courier or other means).

Fed Ex made an attempt to deliver to this address within time but service was not accepted. The Claimant understands that this was on the basis that Equip refused to accept a delivery by courier. This restriction was not evident on the Proof of Claim form that simply stated that filing must be made at the Address. The Claimant believes that a further attempt was made to deliver and service was again rejected on the same grounds. The Claimant was concurrently monitoring the filing web site and became concerned when he did not see his Claim published. As a result he followed up with Fed Ex. Unfortunately Fed Ex had not immediately contacted the Claimant when issues arose with respect to the filing (as was the normal protocol on the account).

This was immediately followed up the Claimant with Fed Ex and delivery was made to an alternative address on 24 September, 2009 and such filing was accepted. The Claimant believes from oral discussions with Fed Ex at the time that this alternative address was the head office of Lehman Brothers Holdings in New York (but this detail is not contained in the attached Fed Ex documentation).

Relevant documentation from Fed Ex is attached.

In light of the above, the Claimant is asking the Court to exercise its equitable discretion to allow the Claim to proceed notwithstanding the fact that its filing was technically out of time. In addition, the Claimant respectfully submits that, in light of the above circumstances, the delay in filing should be characterized as “excusable neglect” and as such not be expunged and disallowed. In particular, the Claimant makes reference to the approach taken by the Ninth Circuit in *In re Dix*, 95 B.R. 134 (bankr. 9th Cir. 1988) and the five factors to be considered when considering whether a delay in filing was due to “excusable neglect”. In particular:

- (i) given the time frame involved the delay will not prejudice the debtor;
- (ii) the delay was short (a matter of days) and would not impact on efficient court administration;

- (iii) the circumstances leading to the rejection by Equip of the attempts to make a filing in time were outside of the reasonable control of the Claimant who took steps to address the issues as soon as he became aware of them;
- (iv) the Claimant at all times acted in good faith with respect to the filing;
- (v) the Claimant is acting for himself.

The Claimant submits that failure by the Court to do so would amount to unfair hardship being imposed upon the Claimant, notwithstanding his good faith efforts to make his filing in time.

The Claimant confirms that he is acting for himself. Either he or Miss Rebecca Fuller (his agent) have the authority to reconcile, settle or otherwise resolve the Claim on his behalf.

The Claimant and his agent can be contacted at the following address:
78 Lansdowne Road
Notting Hill
London, W11 2LS
United Kingdom
(+44 7803 046 453)

The Claimant notes that whilst he does not intend to participate in the hearing on 27 October, 2010 in person (as he is resident in the United Kingdom) either he or his agent plan to participate in the hearing telephonically as per the Court's instructions.

Signed by:



Amit Kumar Sarkar

Date: *8th October 2010*

Encl. Fed Ex documentation

K. Fuller,

From: Origin ID: LKZA 02076459700
Lesley Heath
Citadel
120 London Wall

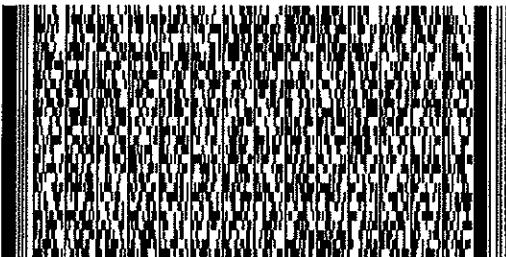
London, EC2Y5ET
UNITED KINGDOM



Ship Date: 16SEP09
ActWgt: 0.5 KG
CAD: 3580012/NET9060
Account# S *****

SHIP TO: (207) 645-9797 BILL SENDER
Lehman Brothers Claims Processing
United Stated Bankruptcy Court
PO Box 5076
CI EPIG BANKRUPTCY SOLUTIONS LCC

NEW YORK, NY 10150
US



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DESC-1: Correspondence/No Customs Value
DESC-2:
DESC-3:
DESC-4:

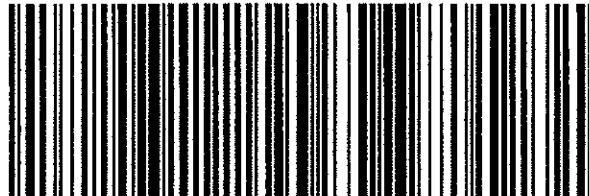
COUNTRY MFG: GB
CARRIAGE VALUE: 0.00 UKL
CUSTOMS VALUE: 0.00 UKL
T/C: S 213193201 D/T: R
SIGN: Lesley Heath
ENVAT:
PKG TYPE: PAK

TRK# 7969 4799 3938
0430

INTL PRIORITY
ISR

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10150
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1. Use the 'Print' button on this page to print your label to your laser or inkjet printer.
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For those shipments transported solely by road, if a conflict arises between the provisions of the CMR and this Air Waybill, the terms of the CMR shall prevail. **LIMITATION OF LIABILITY.** If not governed by the Warsaw Convention, the CMR, or other international treaties, laws, other government regulations, orders, or requirements, FedEx's maximum liability for damage, loss, delay, shortage, mis-delivery, nondelivery, misinformation or failure to provide information in connection with your shipment is limited by this Agreement and as set out in the terms and conditions of the contract of carriage. Please refer to the contract of carriage set forth in the applicable FedEx Service Guide or its equivalent to determine the contractual limitation. FedEx does not provide cargo liability or all-risk insurance, but you may pay an additional charge for each additional U.S. \$100 (or equivalent local currency for the country of origin) of declared value for carriage. If a higher value for carriage is declared and the additional charge is paid, FedEx's maximum liability will be the lesser of the declared value for carriage or your actual damages. **LIABILITIES NOT ASSUMED.** IN ANY EVENT, FEDEX WON'T BE LIABLE FOR ANY DAMAGES, WHETHER DIRECT, INDIRECT, INCIDENTAL, SPECIAL OR CONSEQUENTIAL IN EXCESS OF THE DECLARED VALUE FOR CARRIAGE (INCLUDING BUT NOT LIMITED TO LOSS OF INCOME OR PROFITS) OR THE ACTUAL VALUE OF THE SHIPMENT, IF LOWER. WHETHER OR NOT FEDEX HAD ANY KNOWLEDGE THAT SUCH DAMAGES MIGHT BE INCURRED. FedEx won't be liable for your acts or omissions, including but not limited to incorrect declaration of cargo, improper or insufficient packaging, securing, marking or addressing of the shipment, or for the acts or omissions of the recipient or anyone else with an interest in the shipment or violations by any party of the terms of this agreement. FedEx won't be liable for damage, loss, delay, shortage, mis-delivery, non-delivery, misinformation or failure to provide information in connection with shipments of cash, currency or other prohibited items or in instances beyond our control, such as acts of God, perils of the air, weather conditions, mechanical delays, acts of public enemies, war, strike, civil commotion, or acts or omissions of public authorities (including customs and health officials) with actual or apparent authority. **NO WARRANTY.** We make no warranties, express or implied. **CLAIMS FOR LOSS, DAMAGE OR DELAY.** ALL CLAIMS MUST BE MADE IN WRITING AND WITHIN STRICT TIME LIMITS. SEE OUR TARIFF, APPLICABLE FEDEX SERVICE GUIDE, OR STANDARD CONDITIONS OF CARRIAGE FOR DETAILS. The Warsaw Convention provides specific written claims procedures for damage, delay or non-delivery of your shipment. Moreover, the interpretation and operation of the Warsaw Convention's claims provisions may vary in each country. Refer to the Convention to determine the claims period for your shipment. The right to damages against us shall be extinguished unless an action is brought within two years, as set forth in the Convention. FedEx is not obligated to act on any claim until all transportation charges have been paid. The claim amount may not be deducted from the transportation charges. If the recipient accepts the shipment without noting any damage on the delivery record, FedEx will assume the shipment was delivered in good condition. In order for us to consider a claim for damage, the contents, original shipping carton and packing must be made available to us for inspection. **MANDATORY LAW.** Insofar as any provision contained or referred to in this Air Waybill may be contrary to any applicable international treaties, laws, government regulations, orders or requirements such provisions shall remain in effect as a part of our agreement to the extent that it is not overridden. The invalidity or unenforceability of any provisions shall not affect any other part of this Air Waybill. Unless otherwise indicated, FEDERAL EXPRESS CORPORATION, 2005 Corporate Avenue, Memphis, TN 38132, USA, is the first carrier of this shipment. Email address located at www.fedex.com.

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Detailed Results

Tracking no.: 796947993938

Select time format: 24H

Delivered

Delivered
Signed for by: M.SANCHEZ

Shipment Dates

Ship date Sep 16, 2009
Delivery date Sep 24, 2009 11:11

Destination

NEW YORK, NY
Signature Proof of Delivery

Shipment Options

Hold at FedEx Location

Hold at FedEx Location service is not available for this shipment.

Shipment Facts

Service type International Priority Service

Shipment Travel History

Select time zone: Local Scan Time

All shipment travel activity is displayed in local time for the location

Date/Time	Activity	Location	Details
Sep 24, 2009 11:11	Delivered	NEW YORK, NY	

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re
LEHMAN BROTHERS HOLDINGS INC., et al.,
Debtors.

X
Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

LBH OMNI40 09-13-2010 (MERGE2,TXNUM2)4000081518 MAIL ID *** 0033297993 *** BSIUSE: 168

SARKAR, AMIT K
78 LANSDOWNE RD
NOTTINGHILL
LONDON, W112LS UNITED KINGDOM

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,
PLEASE CONTACT DEBTORS' COUNSEL, JOHN O'CONNOR, ESQ., AT 214-746-7700.**

**NOTICE OF HEARING ON DEBTORS' FORTIETH
OMNIBUS OBJECTION TO CLAIMS (LATE-FILED CLAIMS)**

CLAIM TO BE DISALLOWED & EXPUNGED	
Creditor Name and Address:	Claim Number: 34872
SARKAR, AMIT K 78 LANSDOWNE RD NOTTINGHILL LONDON, W112LS UNITED KINGDOM	Date Filed: 9/24/2009
	Debtor: 08-13555
	Classification and Amount: PRIORITY: \$ 3,076,963.23

PLEASE TAKE NOTICE that, on September 13, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Fortieth Omnibus Objection to Claims (Late-Filed Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").¹

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED on the ground that said claims(s) violate the Bankruptcy Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271], as they were filed after the September 22, 2009 bar date. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.